

13 AUG 1985

Employer Identification Number: [REDACTED]

Key District: Baltimore

Form Number: 1041

Tax Years: All years

Accounting Period Ending: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(9) of the Internal Revenue Code.

Our adverse ruling of [REDACTED], was based on the fact that your sole shareholder, [REDACTED], receives a dominant share of the benefits under the trust and plan. Also, by reason of his ownership and control over the employer corporation, [REDACTED] has ultimate control over the continued existence of the trust. Under the circumstances, we concluded that [REDACTED] maintains a posture that is incompatible with the instant proscription of section 1.501(c)(9)-4(a) of the Income Tax Regulations, and section 501(c)(9) of the Code.

You filed a timely protest of our adverse ruling and requested a conference. A telephone conference with your attorney was held on [REDACTED]. We have carefully considered the arguments made in your conference. We continue to conclude that our adverse letter of [REDACTED], is correct.

Accordingly, you are required to file federal income tax returns on the form indicated above.

If you have any questions, please contact the person whose name and telephone number are shown on the top of this letter.

Sincerely yours,

cc: DD, Baltimore

Attn: EO Group

cc: ARC(Examination) Mid-Atlantic Region

cc: [REDACTED]

cc: [REDACTED]

(Signed) [REDACTED]

Chief, Exempt Organizations
Conference and Review Branch